

COUNTY OF CHASE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2014

County of Chase, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Chase County
Cottonwood Falls, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Chase County, Cottonwood Falls, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Chase County, Cottonwood Falls, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Chase County, Cottonwood Falls, Kansas, as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Chase County, Cottonwood Falls, Kansas, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2014 financial statement upon which we rendered an unqualified opinion dated April 28, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Chase County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

April 28, 2015

Chase County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,455,588	1,944,434	2,022,541	1,377,481	37,022	1,414,503
Special Purpose:						
Detention Facility	227,692	1,932,230	1,563,459	596,463	18,199	614,662
Courthouse Preservation	65,852	228,872	1,080	293,644		293,644
Fair Building	168	1,284	1,452			
Health	52,015	88,964	111,923	29,056	2,716	31,772
Mental Health	865	1,067	1,931	1		1
Road and Bridge	248,431	792,343	909,369	131,405	8,648	140,053
Rural Fire District No. 1	26,353	107,165	126,374	7,144	734	7,878
Service Program for the Elderly	35,584	85,870	98,444	23,010	2,568	25,578
Special Alcohol Program	4,742	1,556	2,400	3,898		3,898
Special Bridge	99,793	207,182	210,511	96,464		96,464
Special Liability		202	202			
Special Park and Recreation	8,125	813	3,014	5,924		5,924
Special Road and Bridge	57,742	200,083	242,000	15,825		15,825
Tourism and Convention Promotion		3,366	3,300	66		66
Special Ambulance Equipment	477			477		477
Special Capital Improvement	100,267			100,267		100,267
Special Equipment Reserve	29,791		3,209	26,582		26,582
Special Machinery	12,945	326,356	273,914	65,387	20,867	86,254
Rural Fire District Building	77,253	20,000		97,253		97,253
Special Rural Fire Equipment	143,455	20,000	92,995	70,460		70,460
Emergency Telephone Service	116,790	50,500	22,630	144,660	330	144,990
Bond and Interest:						
Bond and Interest	4,509	2,874		7,383		7,383
Jail Bond and Interest	64,152	80,400	76,894	67,658		67,658
Courthouse Debt Service	222,421	3,098	224,617	902		902
Trusts:						
Motor Vehicle Operating	132	35,995	30,926	5,201	236	5,437
Prosecuting Attorney Training	6,916	2,030		8,946		8,946
Special Law Enforcement Trust	956			956		956
Conceal and Carry Permit Fees	1,213	390	478	1,125		1,125
Register of Deeds Technology	11,101	4,436	7,907	7,630	900	8,530
Prosecuting Attorney Trust	2,112			2,112		2,112
County Attorney Trust	3,514	20		3,534		3,534
Gifts	2,938		1,000	1,938		1,938
Domestic Violence	1,100			1,100		1,100
Juvenile Probation	1,176			1,176		1,176
Court Trustees	2,510			2,510		2,510
Registered Offenders Fees	557	600	833	324		324
Park Bridge Escrow	121,206	54		121,260		121,260

The notes to the financial statements are an integral part of this statement.

Chase County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Crime Prevention	29,846	12,430	33,932	8,344	31,194	39,538
Bridge Building - KDOT Exchange Program	362,115	138,930	25,680	475,365		475,365
Judicial Technology Grant	1,804	581		2,385		2,385
Total Primary Government (1)	<u>3,604,206</u>	<u>6,294,125</u>	<u>6,093,015</u>	<u>3,805,316</u>	<u>123,414</u>	<u>3,928,730</u>
Composition of Cash:						
Cash and Cash Items on Hand						1,406
Certificates of Deposit						1,336,802
Demand Deposits						1,219,719
Money Market Accounts						86,927
Municipal Investment Pool						5,279,563
Less: Agency Funds						(3,995,690)
Adjustment for Rounding						<u>3</u>
Total Primary Government (1)						<u>3,928,730</u>

(1) Excluding Agency Funds

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction,

County of Chase, Kansas
Notes to Financial Statements
December 31, 2014

a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the 2014 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a

County of Chase, Kansas
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purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

- Special Bridge
- Special Capital Improvement
- Special Ambulance Vehicle Fund
- Special Equipment Reserve Fund
- Special Machinery Fund
- Special Rural Fire Building Fund
- Special Rural Fire Equipment Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to general fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

The following funds are displayed on schedule 1 with expenditures exceeding budgetary authority in the following amounts:

Tourism and Convention Promotion	\$ 3,300
Courthouse Debt Service	224,615

The Courthouse Debt Service Fund expenditures exceeded budget authority due to a residual equity transfer which is thereby exempt from the Kansas Budget Law.

Compliance with Kansas Depository Security Law

No Violations

County of Chase, Kansas
Notes to Financial Statements
December 31, 2014

Note 3 **Detail Notes on All Funds and Account Groups**

A. Assets:

Deposits and Investments

The County held the following investment as of December 31, 2014:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Yr.</u>	<u>Rating</u>
Kansas Municipal Investment Pool	5,279,563	5,279,563	S&P AA Af/S1+

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. One hundred percent of the County's investments were held in the Kansas Municipal Investment Pool as of December 31, 2014.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$2,494,398 and the bank balance was \$2,735,607. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$500,000 was covered by federal depository insurance and \$2,235,607 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2014

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2014, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the county makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the county under this program.

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Notes to Financial Statements
December 31, 2014

General Long-Term Debt

Legal Debt Limit:

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. K.S.A. 10-307 exempts bonds issued for the purpose of constructing or remodeling a courthouse, jail or law enforcement center. Therefore the 2013 series A bonds are thereby exempt from the aggregate debt limit. Chase County assessed valuation at July 1, 2014 was \$43,938,259. The resulting legal debt margin was \$1,318,150. The preceding computation does not include motor vehicle valuation.

During fiscal year 2013, Chase County refunded \$2,307,000 2006 Series A Revenue Bonds. Concurrently with the redemption of the Series 2006A Bonds, the County also fully redeemed its Series 2008A, B, and C Bonds from accumulated County sales tax revenues.

Changes in long-term liabilities for the fiscal year were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance end of Year	Interest Paid
<u>General Obligation Bonds:</u>									
2013 Series A	2.0-3.0	3/21/2013	1,145,000	12/1/2032	1,095,000		50,000	1,045,000	26,894
Total General Obligation Bonds			<u>1,145,000</u>		<u>1,095,000</u>	<u>-</u>	<u>50,000</u>	<u>1,045,000</u>	<u>26,894</u>
<u>Capital Leases:</u>									
Ambulance	2.44	5/30/2013	104,980	5/30/2015	104,980		34,154	70,826	2,562
2 Graders	1.88	5/31/2013	179,300	4/11/2015	179,300		89,044	90,256	2,907
Software		11/29/2012	15,470	11/29/2014	3,700		3,700	-	
Total Capital Leases			<u>299,750</u>		<u>287,980</u>	<u>-</u>	<u>126,898</u>	<u>161,082</u>	<u>5,469</u>
Total Long-Term Liabilities			<u>1,444,750</u>		<u>1,382,980</u>	<u>-</u>	<u>176,898</u>	<u>1,206,082</u>	<u>32,363</u>

County of Chase, Kansas
Notes to Financial Statements
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Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019-23</u>	<u>2024-28</u>	<u>2029-33</u>	<u>Totals</u>
Principal:									
<u>General Obligation Bonds:</u>									
2013 Series A	50,000	50,000	50,000	50,000	50,000	270,000	315,000	210,000	1,045,000
Total General Obligation Bonds	50,000	50,000	50,000	50,000	50,000	270,000	315,000	210,000	1,045,000
<u>Capital Leases:</u>									
Ambulance	34,987	35,839							70,826
2 Graders	90,256								90,256
Total Capital Leases	125,243	35,839				-	-	-	161,082
Total Long-Term Liabilities	175,243	85,839	50,000	50,000	50,000	270,000	315,000	210,000	1,206,082
Interest:									
<u>General Obligation Bonds:</u>									
2013 Series A	25,894	24,894	23,894	22,894	21,831	98,213	66,375	20,850	304,845
Total General Obligation Bonds	25,894	24,894	23,894	22,894	21,831	98,213	66,375	20,850	304,845
<u>Capital Leases:</u>									
Ambulance	1,728	877							2,605
2 Graders	1,696								1,696
Total Capital Leases	3,424	877				-	-	-	4,301
Total Long-Term Liabilities	29,318	25,771	23,894	22,894	21,831	98,213	66,375	20,850	309,146

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding sick pay permits employees to accumulate 8 hours sick pay per month and a maximum accumulation of 480 hours sick pay. At the end of each year, employees who have accumulated in excess of 480 hours sick leave are paid for those excess hours at one third of the employees standard rate. There is no payment upon termination for any accumulated sick leave up to the 480 hour maximum.

Upon termination of employment of any employee who has accrued vacation time but not taken it as of the date of his or her termination of employment, then such employee shall be entitled to payment at the regular rate of pay for any unused vacation time accrued. Any employee who transfers from a hired position to an elected or appointed position shall be compensated for any vacation time accrued up to the date of election or appointment. Under no other circumstances will accrued but unused vacation be paid except in case of death. Employees hired before January 1, 1994 may carryover a maximum of 192 hours to the next year and employees hired after that date may carryover a maximum of 144 hours to the next year.

County of Chase, Kansas
Notes to Financial Statements
December 31, 2014

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 451
Spec Liability Fund	General Fund	1,483
Rural Fire District Fund	Special Rural Fire Equipment Fund	20,000
Rural Fire District Fund	Special Rural Fire Building Fund	20,000
Courthouse Debt Service	Courthouse Preservation	224,617
Road and Bridge Fund	Special Machinery	185,000
Special Bridge Fund	KDOT Exchange – Bridge Building	25,680
Detention Facility Fund	Jail Bond and Interest Fund	80,400

Note 4 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters.

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors and omissions	Purchased Commercial Insurance	None
b. Workers compensation and Health	Purchased Commercial Insurance	None
c. Physical property loss and natural disasters	Purchased Commercial Insurance	None

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 Federal Financial Assistance

During 2014, the County received federal assistance from the following programs:

US Department of Health	4,785
FEMA	50,006

Chase County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 2,724,339		2,724,339	2,022,541	701,798
Special Revenue:					
Detention Facility	2,143,352		2,143,352	1,563,459	579,893
Courthouse Preservation	335,000		335,000	1,080	333,920
Fair Building	1,500		1,500	1,452	48
Health	134,000		134,000	111,923	22,077
Mental Health	2,000		2,000	1,931	69
Road and Bridge	990,000		990,000	909,369	80,631
Rural Fire District No. 1	130,000		130,000	126,374	3,626
Service Program for the Elderly	98,300	1,325	99,625	98,444	1,181
Special Alcohol Program	5,550		5,550	2,400	3,150
Special Bridge	224,000		224,000	210,511	13,489
Special Park and Recreation	7,500		7,500	3,014	4,486
Special Road and Bridge	242,000		242,000	242,000	
Tourism and Convention Promotion				3,300	(3,300)
Emergency Telephone Service	138,930		138,930	22,630	116,300
Debt Service:					
Bond and Interest					
Jail Bond and Interest	77,994		77,994	76,894	1,100
Courthouse Debt Service				224,617	(224,617)
Totals	<u>7,254,465</u>	<u>1,325</u>	<u>7,255,790</u>	<u>5,621,939</u>	<u>1,633,851</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,402,098	1,578,543	1,613,690	(35,147)
Motor Vehicle Tax	98,785	81,230	93,210	(11,980)
Recreational Vehicle Tax	1,529	1,422	1,473	(51)
Delinquent Tax	16,110	21,289	3,523	17,766
16/20 M Truck Tax			8,029	(8,029)
Mineral Production Tax	22	24		24
Transient Guest Tax	3,761			
Intangibles	5,084	4,751	5,000	(249)
Neighborhood Revitalization Rebates	(9,233)	(9,749)	(2,800)	(6,949)
Interest on Tax	12,956	16,795	7,500	9,295
Total Taxes	<u>1,531,112</u>	<u>1,694,305</u>	<u>1,729,625</u>	<u>(35,320)</u>
Intergovernmental				
Federal Financial Assistance	5,244	3,736		3,736
Local Alcoholic Liquor Tax	829	813	500	313
Contracts with Other Governments	18,000	18,000	18,000	
Total Intergovernmental	<u>24,073</u>	<u>22,549</u>	<u>18,500</u>	<u>4,049</u>
Licenses, Fees, and Permits				
Mortgage Registration	42,257	24,542	20,000	4,542
Officer Fees	38,720	24,263	15,000	9,263
Service Fees	77,487	93,358	95,000	(1,642)
Total Licenses, Fees, and Permits	<u>158,464</u>	<u>142,163</u>	<u>130,000</u>	<u>12,163</u>
Use of Money and Property				
Interest on Investments	10,570	8,653	10,000	(1,347)
Transfers				
Operating Transfers In	8,996	1,698	4,500	(2,802)
Miscellaneous				
Insurance Proceeds	24,512			
Other	34,101	75,066		75,066
Total Miscellaneous	<u>58,613</u>	<u>75,066</u>		<u>75,066</u>
Total Cash Receipts / Revenue	<u>1,791,828</u>	<u>1,944,434</u>	<u>1,892,625</u>	<u>51,809</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	37,910	38,500	39,000	500
Contractual Services	3,693	4,209	3,600	(609)
Commodities	14	116	700	584
Capital Outlay			400,000	400,000
Reimbursed Expense		(179)		179
Total County Commission	<u>41,617</u>	<u>42,646</u>	<u>443,300</u>	<u>400,654</u>
County Clerk				
Personal Services	51,758	57,206	59,860	2,654
Contractual Services	6,014	4,426	5,000	574
Commodities	884	2,152	1,500	(652)
Reimbursed Expense	(50)			
Total County Clerk	<u>58,606</u>	<u>63,784</u>	<u>66,360</u>	<u>2,576</u>
County Treasurer				
Personal Services	49,944	52,502	52,584	82
Contractual Services	3,545	8,612	3,300	(5,312)
Commodities	2,121	2,379	3,000	621
Reimbursed Expense		(108)		108
Total County Treasurer	<u>55,610</u>	<u>63,385</u>	<u>58,884</u>	<u>4,501</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Attorney					
Personal Services	\$	61,250	78,071	70,000	(8,071)
Contractual Services		15,219	19,720	18,000	(1,720)
Commodities		3,139	2,362	5,000	2,638
Reimbursed Expense			(50)		50
Total County Attorney		<u>79,608</u>	<u>100,103</u>	<u>93,000</u>	<u>(7,103)</u>
Register of Deeds					
Personal Services		39,734	40,676	39,200	(1,476)
Contractual Services		2,969	3,703	3,000	(703)
Commodities		2,052	1,359	2,000	641
Total Register of Deeds		<u>44,755</u>	<u>45,738</u>	<u>44,200</u>	<u>(1,538)</u>
Unified Court					
Contractual Services		55,989	54,196	61,250	7,054
Commodities		1,462	1,170	2,000	830
Capital Outlay		7,150	1,217	2,700	1,483
Reimbursed Expense			(693)		693
Total Unified Court		<u>64,601</u>	<u>55,890</u>	<u>65,950</u>	<u>10,060</u>
Courthouse General					
Personal Services		46,763	24,873	20,000	(4,873)
Contractual Services		141,049	132,487	75,845	(56,642)
Commodities		19,773	10,148	12,040	1,892
Capital Outlay			1,625	40,000	38,375
Reimbursed Expense	(20)			
Total Courthouse General		<u>207,565</u>	<u>169,133</u>	<u>147,885</u>	<u>(21,248)</u>
Insurance					
Contractual Services		69,496	81,224	80,000	(1,224)
Election					
Personal Services		8,311	8,241	8,000	(241)
Contractual Services		5,879	17,624	15,000	(2,624)
Commodities		845	2,975	3,500	525
Total Election		<u>15,035</u>	<u>28,840</u>	<u>26,500</u>	<u>(2,340)</u>
Employee Benefits					
Health Insurance		232,471	243,068	282,000	38,932
KPERS		109,609	120,024	130,000	9,976
Life Insurance		806	778	2,000	1,222
Social Security		106,575	104,759	138,500	33,741
Unemployment		4,442	7,602	10,000	2,398
Workmen's Compensation		40,618	38,341	44,000	5,659
Payroll Contingency				15,000	15,000
Reimbursed Expense	(973)			
Total Employee Benefits		<u>493,548</u>	<u>514,572</u>	<u>621,500</u>	<u>106,928</u>
Reappraisal					
Personal Services		54,984	42,232	50,000	7,768
Contractual Services		13,885	44,568	35,000	(9,568)
Commodities		2,363	2,741	4,500	1,759
Capital Outlay			2,985		(2,985)
Reimbursed Expense	(1,452)	(1,045)	2,500	3,545
Total Reappraisal		<u>69,780</u>	<u>91,481</u>	<u>92,000</u>	<u>519</u>
Audit and Budget					
Contractual Services				16,800	16,800
Technology					
Contractual Services		4,192	4,599	4,500	(99)
Auto Department					
Contractual Services			1,137		(1,137)
Commodities			2,843		(2,843)
Total Auto Department			<u>3,980</u>		<u>(3,980)</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Building Maintenance					
Personal Services	\$		24,898	40,640	15,742
Contractual Services		5,152	4,501	25,000	20,499
Commodities				5,800	5,800
Capital Outlay				50,000	50,000
Total County Building Maintenance		<u>5,152</u>	<u>29,399</u>	<u>121,440</u>	<u>92,041</u>
Other General Government					
Corner House			2,000	2,000	
Appropriation		8,000	8,500		(8,500)
Kansas Legal Services				2,500	2,500
Hetlinger				4,000	4,000
SOS				2,000	2,000
Total Other General Government		<u>8,000</u>	<u>10,500</u>	<u>10,500</u>	
Total General Government		<u>1,217,565</u>	<u>1,305,274</u>	<u>1,892,819</u>	<u>587,545</u>
Public Safety					
Sheriff					
Personal Services		316,922	320,589	318,000	(2,589)
Contractual Services		17,969	10,401	9,128	(1,273)
Commodities		36,126	41,722	66,000	24,278
Capital Outlay				11,372	11,372
Total Sheriff		<u>371,017</u>	<u>372,712</u>	<u>404,500</u>	<u>31,788</u>
Juvenile Detention					
Contractual Services				15,000	15,000
Ambulance Service					
Personal Services		134,299	131,943	140,000	8,057
Contractual Services		15,486	17,693	15,000	(2,693)
Commodities		17,875	19,533	22,000	2,467
Capital Outlay		22,773	36,715	39,715	3,000
Total Ambulance Service		<u>190,433</u>	<u>205,884</u>	<u>216,715</u>	<u>10,831</u>
Emergency Preparedness					
Personal Services		7,788	7,788	8,500	712
Contractual Services		5,391	3,807	2,000	(1,807)
Commodities		1,195	1,451	2,000	549
Capital Outlay				1,000	1,000
Total Emergency Preparedness		<u>14,374</u>	<u>13,046</u>	<u>13,500</u>	<u>454</u>
Total Public Safety		<u>575,824</u>	<u>591,642</u>	<u>649,715</u>	<u>58,073</u>
Agriculture					
Noxious Weed					
Personal Services		29,868	26,326	29,830	3,504
Contractual Services		2,026	3,003	3,600	597
Commodities		28,984	17,033	27,415	10,382
Total Noxious Weed		<u>60,878</u>	<u>46,362</u>	<u>60,845</u>	<u>14,483</u>
Conservation District					
Appropriation		<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	
Extension Council					
Appropriation		<u>5,661</u>	<u>6,623</u>	<u>5,000</u>	(1,623)
Fair					
Appropriation		<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	
Total Agriculture		<u>90,039</u>	<u>76,485</u>	<u>89,345</u>	<u>12,860</u>
Culture and Recreation					
Historical Society					
Appropriation		<u>26,000</u>	<u>17,000</u>	<u>17,000</u>	
Museum					
Personal Services		7,259	7,459	8,300	841
Contractual Services		3,148	2,819	2,000	(819)
Total Museum		<u>10,407</u>	<u>10,278</u>	<u>10,300</u>	<u>22</u>
Total Culture and Recreation		<u>36,407</u>	<u>27,278</u>	<u>27,300</u>	<u>22</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Economic Development				
Tourism				
Contractual Services	\$ 3,485		3,000	3,000
Sanitation				
Recycling				
Personal Services		5,657	3,700	(1,957)
Contractual Services		42	6,300	6,258
Commodities		46	2,160	2,114
Total Recycling		5,745	12,160	6,415
Capital Expenditures				
Capital Outlay		14,873		(14,873)
Transfers				
Operating Transfers Out		1,244	50,000	48,756
Total Expenditures and Transfers	1,923,320	2,022,541	2,724,339	701,798
Receipts Over (Under)				
Expenditures and Transfers	(131,492)	(78,107)		
Unencumbered Cash, Beginning	1,587,080	1,455,588		
Unencumbered Cash, Ending	1,455,588	1,377,481		

Chase County, Kansas
Detention Facility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 5 of 46

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Prisoner Board	\$	2,824		2,824
D.O.C. Commissary	60,612	119,381	106,000	13,381
Total Licenses, Fees, and Permits	60,612	122,205	106,000	16,205
Use of Money and Property				
Prisoner Board	565,694	961,512	1,750,000	(788,488)
Immigration	447,909	745,979	450,000	295,979
Total Use of Money and Property	1,013,603	1,707,491	2,200,000	(492,509)
Transfers				
Residual Equity Transfer In	131,510			
Miscellaneous				
Telephone	24,431	32,316	35,000	(2,684)
Transportation	23,869	70,218	40,000	30,218
Bond Proceeds	1,137,719			
Reimbursed Expense			8,000	(8,000)
Other	9,572			
Total Miscellaneous	1,195,591	102,534	83,000	19,534
Total Cash Receipts / Revenue	2,401,316	1,932,230	2,389,000	(456,770)
Expenditures and Transfers				
Public Safety				
Employee Benefits				
Health Insurance	90,892	95,478	160,000	64,522
KPERS	44,821	47,416	68,000	20,584
Life Insurance	230	230	400	170
Social Security	44,924	44,748	64,000	19,252
Unemployment	4,310	12,101	15,000	2,899
Workmen's Compensation	39,400	36,200	40,000	3,800
Total Employee Benefits	224,577	236,173	347,400	111,227
Administration				
Personal Services	60,094	38,762	62,500	23,738
Contractual Services	38,963	60,162	11,000	(49,162)
Commodities	3,901	4,159	11,000	6,841
Capital Outlay			3,000	3,000
Total Administration	102,958	103,083	87,500	(15,583)
Maintenance and Operations				
Personal Services	17,397	16,436	33,000	16,564
Contractual Services	80,595	93,071	79,000	(14,071)
Commodities	29,392	28,620	47,000	18,380
Capital Outlay	2,099	2,183	33,000	30,817
Total Maintenance and Operations	129,483	140,310	192,000	51,690
Medical and Hygiene				
Personal Services	15,024	26,608	47,000	20,392
Contractual Services	17,565	22,388	30,000	7,612
Commodities	6,348	12,665	15,000	2,335
Total Medical and Hygiene	38,937	61,661	92,000	30,339
Food Service				
Personal Services	75,579	81,241	126,000	44,759
Contractual Services	2,158	3,560	5,000	1,440
Commodities	181,991	253,949	280,000	26,051
Capital Outlay	7,020	85	5,000	4,915
Total Food Service	266,748	338,835	416,000	77,165

Chase County, Kansas
Detention Facility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 6 of 46

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Security				
Personal Services	\$ 398,920	348,900	574,500	225,600
Contractual Services	4,956	2,619	10,000	7,381
Commodities	7,109	7,741	30,000	22,259
Capital Outlay	373	11,876	10,000	(1,876)
Total Security	<u>411,358</u>	<u>371,136</u>	<u>624,500</u>	<u>253,364</u>
Laundry				
Contractual Services	848		5,000	5,000
Commodities	3,240	4,844	6,000	1,156
Capital Outlay		7	2,000	1,993
Total Laundry	<u>4,088</u>	<u>4,851</u>	<u>13,000</u>	<u>8,149</u>
Transportation				
Personal Services	43,141	96,735	90,000	(6,735)
Contractual Services	1,965	2,054	2,500	446
Commodities	18,823	22,709	30,000	7,291
Capital Outlay			25,000	25,000
Total Transportation	<u>63,929</u>	<u>121,498</u>	<u>147,500</u>	<u>26,002</u>
Commisary				
Commodities	<u>46,346</u>	<u>67,839</u>	<u>90,320</u>	<u>22,481</u>
Building and Maintenance				
Contractual Services	<u>31,998</u>	<u>37,673</u>	<u>37,000</u>	<u>(673)</u>
Total Public Safety	<u>1,320,422</u>	<u>1,483,059</u>	<u>2,047,220</u>	<u>564,161</u>
Debt Service				
Principal	2,307,000			
Interest	91,529			
Cost of Issuance	45,912			
Total Debt Service	<u>2,444,441</u>			
Transfers				
Operating Transfers Out	<u>53,600</u>	<u>80,400</u>	<u>96,132</u>	<u>15,732</u>
Total Expenditures and Transfers	<u>3,818,463</u>	<u>1,563,459</u>	<u>2,143,352</u>	<u>579,893</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,417,147)	368,771		
Unencumbered Cash, Beginning	1,649,368	227,692		
Beginning Balance Adjustment	(4,529)			
Unencumbered Cash, Ending	<u>227,692</u>	<u>596,463</u>		

Chase County, Kansas
Courthouse Preservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$	224,617	189,000	35,617
Residual Equity Transfer In	114,078			
Total Transfers	<u>114,078</u>	<u>224,617</u>	<u>189,000</u>	<u>35,617</u>
Miscellaneous				
Donations	514	4,255		4,255
Sale of Tax Credits	54,544			
Total Miscellaneous	<u>55,058</u>	<u>4,255</u>		<u>4,255</u>
Total Cash Receipts / Revenue	<u>169,136</u>	<u>228,872</u>	<u>189,000</u>	<u>39,872</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	205,543	1,080	335,000	333,920
Total Expenditures and Transfers	<u>205,543</u>	<u>1,080</u>	<u>335,000</u>	<u>333,920</u>
Receipts Over (Under)				
Expenditures and Transfers	(36,407)	227,792		
Unencumbered Cash, Beginning	102,259	65,852		
Unencumbered Cash, Ending	<u>65,852</u>	<u>293,644</u>		

Chase County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,294	1,196	1,218	(22)
Motor Vehicle Tax	102	75	86	(11)
Recreational Vehicle Tax	2	1	1	
Delinquent Tax	15	20	3	17
16/20 M Truck Tax			7	(7)
Neighborhood Revitalization Rebates	(9)	(8)		(8)
Total Cash Receipts / Revenue	<u>1,404</u>	<u>1,284</u>	<u>1,315</u>	<u>(31)</u>
Expenditures and Transfers				
Agriculture				
Appropriation	<u>1,500</u>	<u>1,452</u>	<u>1,500</u>	<u>48</u>
Total Expenditures and Transfers	<u>1,500</u>	<u>1,452</u>	<u>1,500</u>	<u>48</u>
Receipts Over (Under)				
Expenditures and Transfers	(96)	(168)		
Unencumbered Cash, Beginning	<u>264</u>	<u>168</u>		
Unencumbered Cash, Ending	<u>168</u>	<u></u>		

Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	43,631	43,719	44,320	(601)
Motor Vehicle Tax		5,754	2,524	2,897	(373)
Recreational Vehicle Tax		89	44	46	(2)
Delinquent Tax		654	856	109	747
16/20 M Truck Tax				250	(250)
Neighborhood Revitalization Rebates	(288)	(275)		(275)
Total Taxes		<u>49,840</u>	<u>46,868</u>	<u>47,622</u>	<u>(754)</u>
Intergovernmental					
Federal Financial Assistance		9,718	4,785	5,500	(715)
State Grant		7,909	191	11,000	(10,809)
Total Intergovernmental		<u>17,627</u>	<u>4,976</u>	<u>16,500</u>	<u>(11,524)</u>
Licenses, Fees, and Permits					
Service Fees		<u>33,473</u>	<u>37,120</u>	<u>33,000</u>	<u>4,120</u>
Miscellaneous					
Other		<u>2,461</u>			
Total Cash Receipts / Revenue		<u>103,401</u>	<u>88,964</u>	<u>97,122</u>	<u>(8,158)</u>
Expenditures and Transfers					
Health					
Personal Services		102,118	94,521	111,000	16,479
Contractual Services		8,722	11,300	11,000	(300)
Commodities		<u>8,049</u>	<u>6,102</u>	<u>12,000</u>	<u>5,898</u>
Total Expenditures and Transfers		<u>118,889</u>	<u>111,923</u>	<u>134,000</u>	<u>22,077</u>
Receipts Over (Under)					
Expenditures and Transfers	(15,488)	(22,959)		
Unencumbered Cash, Beginning		<u>67,503</u>	<u>52,015</u>		
Unencumbered Cash, Ending		<u>52,015</u>	<u>29,056</u>		

Chase County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,693	729	717	12
Motor Vehicle Tax	314	272	312	(40)
Recreational Vehicle Tax	5	5	5	
Delinquent Tax	43	65	12	53
16/20 M Truck Tax			27	(27)
Neighborhood Revitalization Rebates	(31)	(4)		(4)
Total Cash Receipts / Revenue	<u>5,024</u>	<u>1,067</u>	<u>1,073</u>	<u>(6)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>5,000</u>	<u>1,931</u>	<u>2,000</u>	<u>69</u>
Total Expenditures and Transfers	<u>5,000</u>	<u>1,931</u>	<u>2,000</u>	<u>69</u>
Receipts Over (Under)				
Expenditures and Transfers	24	(864)		
Unencumbered Cash, Beginning	<u>841</u>	<u>865</u>		
Unencumbered Cash, Ending	<u>865</u>	<u>1</u>		

Chase County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 634,381	478,826	487,940	(9,114)
Motor Vehicle Tax	42,920	36,785	42,210	(5,425)
Recreational Vehicle Tax	667	644	667	(23)
Delinquent Tax	6,778	9,254	1,596	7,658
16/20 M Truck Tax			3,636	(3,636)
Neighborhood Revitalization Rebates	(4,204)	(3,024)		(3,024)
Total Taxes	<u>680,542</u>	<u>522,485</u>	<u>536,049</u>	<u>(13,564)</u>
Intergovernmental				
Special City & County Highway	205,934	212,248	215,191	(2,943)
Equalization and Adjustment	5,755	2,943		2,943
Disaster Assistance Grant		54,667	54,667	
Total Intergovernmental	<u>211,689</u>	<u>269,858</u>	<u>269,858</u>	
Total Cash Receipts / Revenue	<u>892,231</u>	<u>792,343</u>	<u>805,907</u>	<u>(13,564)</u>
Expenditures and Transfers				
Public Works				
Personal Services	332,995	322,714	380,000	57,286
Contractual Services	22,036	21,906	25,000	3,094
Commodities	395,558	391,185	445,000	53,815
Reimbursed Expense	(19,756)	(11,436)		11,436
Total Public Works	<u>730,833</u>	<u>724,369</u>	<u>850,000</u>	<u>125,631</u>
Transfers				
Operating Transfers Out	140,000	185,000	140,000	(45,000)
Total Expenditures and Transfers	<u>870,833</u>	<u>909,369</u>	<u>990,000</u>	<u>80,631</u>
Receipts Over (Under)				
Expenditures and Transfers	21,398	(117,026)		
Unencumbered Cash, Beginning	226,683	248,431		
Prior Year Encumbr. Cancelled	350			
Unencumbered Cash, Ending	<u>248,431</u>	<u>131,405</u>		

Chase County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 108,369	85,175	86,182	(1,007)
Motor Vehicle Tax	5,445	5,378	7,200	(1,822)
Recreational Vehicle Tax	90	95	100	(5)
Delinquent Tax	807	1,157	543	614
16/20 M Truck Tax			650	(650)
Total Taxes	<u>114,711</u>	<u>91,805</u>	<u>94,675</u>	<u>(2,870)</u>
Miscellaneous				
Other	86	15,360	15,300	60
Total Cash Receipts / Revenue	<u>114,797</u>	<u>107,165</u>	<u>109,975</u>	<u>(2,810)</u>
Expenditures and Transfers				
Public Safety				
Personal Services	18,938	25,309	28,000	2,691
Contractual Services	25,270	26,468	24,000	(2,468)
Commodities	24,141	34,597	38,000	3,403
Capital Outlay	1,184			
Total Public Safety	<u>69,533</u>	<u>86,374</u>	<u>90,000</u>	<u>3,626</u>
Transfers				
Operating Transfers Out	40,000	40,000	40,000	
Total Expenditures and Transfers	<u>109,533</u>	<u>126,374</u>	<u>130,000</u>	<u>3,626</u>
Receipts Over (Under)				
Expenditures and Transfers	5,264	(19,209)		
Unencumbered Cash, Beginning	<u>21,089</u>	<u>26,353</u>		
Unencumbered Cash, Ending	<u>26,353</u>	<u>7,144</u>		

Chase County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 59,589	55,252	56,395	(1,143)	
Motor Vehicle Tax	4,190	3,454	3,963	(509)	
Recreational Vehicle Tax	65	60	63	(3)	
Delinquent Tax	687	907	150	757	
16/20 M Truck Tax			341	(341)	
Neighborhood Revitalization Rebates	(395)	(349)		(349)	
Total Taxes	<u>64,136</u>	<u>59,324</u>	<u>60,912</u>	<u>(1,588)</u>	
Intergovernmental					
Federal Financial Assistance	<u>932</u>	<u>1,325</u>		<u>1,325</u>	
Transfers					
Operating Transfers In		<u>38</u>		<u>38</u>	
Miscellaneous					
Donations	<u>24,910</u>	<u>25,183</u>	<u>22,000</u>	<u>3,183</u>	
Total Cash Receipts / Revenue	<u>89,978</u>	<u>85,870</u>	<u>82,912</u>	<u>2,958</u>	
Expenditures and Transfers					
Social Services for Aged and Poor					
Personal Services	68,529	75,986	76,700	714	
Contractual Services	15,415	15,968	15,000	(968)	
Commodities	<u>9,865</u>	<u>6,452</u>	<u>6,600</u>	<u>148</u>	
Total Social Services for Aged and Poor	<u>93,809</u>	<u>98,406</u>	<u>98,300</u>	<u>(106)</u>	
Transfers					
Operating Transfers Out		<u>38</u>		(38)	
Budget Credit			<u>1,325</u>	<u>1,325</u>	
Total Expenditures and Transfers	<u>93,809</u>	<u>98,444</u>	<u>99,625</u>	<u>1,181</u>	
Receipts Over (Under)					
Expenditures and Transfers	(3,831)	(12,574)			
Unencumbered Cash, Beginning	<u>39,415</u>	<u>35,584</u>			
Unencumbered Cash, Ending	<u>35,584</u>	<u>23,010</u>			

Chase County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,793	1,556	1,100	456
Total Cash Receipts / Revenue	<u>1,793</u>	<u>1,556</u>	<u>1,100</u>	<u>456</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>2,400</u>	<u>2,400</u>	<u>5,550</u>	<u>3,150</u>
Total Expenditures and Transfers	<u>2,400</u>	<u>2,400</u>	<u>5,550</u>	<u>3,150</u>
Receipts Over (Under)				
Expenditures and Transfers	(607)	(844)		
Unencumbered Cash, Beginning	<u>5,349</u>	<u>4,742</u>		
Unencumbered Cash, Ending	<u>4,742</u>	<u>3,898</u>		

Chase County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 129,342	173,666	178,152	(4,486)
Motor Vehicle Tax	5,237	7,544	8,655	(1,111)
Recreational Vehicle Tax	81	132	137	(5)
Delinquent Tax	490	1,264	327	937
16/20 M Truck Tax			746	(746)
Neighborhood Revitalization Rebates	(862)	(1,104)		(1,104)
Total Taxes	<u>134,288</u>	<u>181,502</u>	<u>188,017</u>	<u>(6,515)</u>
Transfers				
Operating Transfers In		25,680		25,680
Miscellaneous				
Other	<u>2,893</u>			
Total Cash Receipts / Revenue	<u>137,181</u>	<u>207,182</u>	<u>188,017</u>	<u>19,165</u>
Expenditures and Transfers				
Public Works				
Contractual Services	36,777	76,313	35,000	(41,313)
Commodities	3,534	2,733	9,000	6,267
Capital Outlay	<u>153,000</u>	<u>131,465</u>	<u>180,000</u>	<u>48,535</u>
Total Expenditures and Transfers	<u>193,311</u>	<u>210,511</u>	<u>224,000</u>	<u>13,489</u>
Receipts Over (Under)				
Expenditures and Transfers	(56,130)	(3,329)		
Unencumbered Cash, Beginning	<u>155,923</u>	<u>99,793</u>		
Unencumbered Cash, Ending	<u>99,793</u>	<u>96,464</u>		

Chase County, Kansas
Special Liability Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Taxes		
Delinquent Tax	\$ 406	202
Total Cash Receipts / Revenue	<u>406</u>	<u>202</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u>406</u>	<u>202</u>
Total Expenditures and Transfers	<u>406</u>	<u>202</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	711	
Beginning Balance Adjustment	(711)	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Chase County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 622	813	500	313
Total Cash Receipts / Revenue	<u>622</u>	<u>813</u>	<u>500</u>	<u>313</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	39	3,014	7,500	4,486
Total Expenditures and Transfers	<u>39</u>	<u>3,014</u>	<u>7,500</u>	<u>4,486</u>
Receipts Over (Under)				
Expenditures and Transfers	583	(2,201)		
Unencumbered Cash, Beginning	<u>7,542</u>	<u>8,125</u>		
Unencumbered Cash, Ending	<u>8,125</u>	<u>5,924</u>		

Chase County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	3,366		3,366
Total Cash Receipts / Revenue		<u>3,366</u>	<u></u>	<u>3,366</u>
Expenditures and Transfers				
Economic Development				
Contractual Services		3,300		(3,300)
Total Expenditures and Transfers		<u>3,300</u>	<u></u>	<u>(3,300)</u>
Receipts Over (Under)				
Expenditures and Transfers		66		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>66</u>		

Chase County, Kansas
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	180,751	187,978	191,903	(3,925)
Motor Vehicle Tax		13,785	10,487	12,034	(1,547)
Recreational Vehicle Tax		214	184	190	(6)
Delinquent Tax		1,760	2,623	455	2,168
16/20 M Truck Tax				1,037	(1,037)
Neighborhood Revitalization Rebates	(1,198)	(1,189)		(1,189)
Total Taxes		<u>195,312</u>	<u>200,083</u>	<u>205,619</u>	<u>(5,536)</u>
Miscellaneous					
Other		<u>10,235</u>			
Total Cash Receipts / Revenue		<u>205,547</u>	<u>200,083</u>	<u>205,619</u>	<u>(5,536)</u>
Expenditures and Transfers					
Public Works					
Commodities		<u>189,979</u>	<u>242,000</u>	<u>242,000</u>	
Total Expenditures and Transfers		<u>189,979</u>	<u>242,000</u>	<u>242,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		15,568	(41,917)		
Unencumbered Cash, Beginning		<u>42,174</u>	<u>57,742</u>		
Unencumbered Cash, Ending		<u>57,742</u>	<u>15,825</u>		

Chase County, Kansas
Special Ambulance Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Insurance Proceeds	\$ 20,010	
Total Cash Receipts / Revenue	<u>20,010</u>	
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>20,000</u>	
Total Expenditures and Transfers	<u>20,000</u>	
Receipts Over (Under)		
Expenditures and Transfers	10	
Unencumbered Cash, Beginning	<u>467</u>	<u>477</u>
Unencumbered Cash, Ending	<u><u>477</u></u>	<u><u>477</u></u>

Chase County, Kansas
Special Capital Improvement Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	100,267	100,267
Unencumbered Cash, Ending	100,267	100,267

Chase County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay	30,300	3,209
Total Expenditures and Transfers	30,300	3,209
Receipts Over (Under)		
Expenditures and Transfers	(30,300)	(3,209)
Unencumbered Cash, Beginning	60,091	29,791
Unencumbered Cash, Ending	29,791	26,582

Chase County, Kansas
Special Machinery Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 140,000	185,000
Miscellaneous		
Other		141,356
Total Cash Receipts / Revenue	<u>140,000</u>	<u>326,356</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>186,695</u>	<u>273,914</u>
Total Expenditures and Transfers	<u>186,695</u>	<u>273,914</u>
Receipts Over (Under)		
Expenditures and Transfers	(46,695)	52,442
Unencumbered Cash, Beginning	<u>59,640</u>	<u>12,945</u>
Unencumbered Cash, Ending	<u><u>12,945</u></u>	<u><u>65,387</u></u>

Chase County, Kansas
Rural Fire District Building Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 20,000	20,000
Total Cash Receipts / Revenue	<u>20,000</u>	<u>20,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	20,000	20,000
Unencumbered Cash, Beginning	<u>57,253</u>	<u>77,253</u>
Unencumbered Cash, Ending	<u><u>77,253</u></u>	<u><u>97,253</u></u>

Chase County, Kansas
Special Rural Fire Equipment Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 20,000	20,000
Total Cash Receipts / Revenue	<u>20,000</u>	<u>20,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	<u>8,558</u>	<u>92,995</u>
Total Expenditures and Transfers	<u>8,558</u>	<u>92,995</u>
Receipts Over (Under)		
Expenditures and Transfers	11,442	(72,995)
Unencumbered Cash, Beginning	<u>132,013</u>	<u>143,455</u>
Unencumbered Cash, Ending	<u><u>143,455</u></u>	<u><u>70,460</u></u>

Chase County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 49,992	50,302	500	49,802
Transfers				
Operating Transfers In		198		198
Total Cash Receipts / Revenue	<u>49,992</u>	<u>50,500</u>	<u>500</u>	<u>50,000</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	18,762	22,630	138,930	116,300
Capital Outlay	300			
Total Expenditures and Transfers	<u>19,062</u>	<u>22,630</u>	<u>138,930</u>	<u>116,300</u>
Receipts Over (Under)				
Expenditures and Transfers	30,930	27,870		
Unencumbered Cash, Beginning	<u>85,860</u>	<u>116,790</u>		
Unencumbered Cash, Ending	<u>116,790</u>	<u>144,660</u>		

Chase County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 25,771	557		557
Motor Vehicle Tax	4,934	1,472		1,472
Recreational Vehicle Tax	77	26		26
Delinquent Tax	832	819		819
Neighborhood Revitalization Rebates	(168)			
Total Cash Receipts / Revenue	<u>31,446</u>	<u>2,874</u>	<u></u>	<u>2,874</u>
Expenditures and Transfers				
Debt Service				
Principal	60,000			
Interest	<u>2,400</u>			
Total Expenditures and Transfers	<u>62,400</u>	<u></u>	<u></u>	<u></u>
Receipts Over (Under)				
Expenditures and Transfers	(30,954)	2,874		
Unencumbered Cash, Beginning	<u>35,463</u>	<u>4,509</u>		
Unencumbered Cash, Ending	<u>4,509</u>	<u>7,383</u>		

Chase County, Kansas
Jail Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 53,600	80,400	80,400	
Total Cash Receipts / Revenue	<u>53,600</u>	<u>80,400</u>	<u>80,400</u>	
Expenditures and Transfers				
Debt Service				
Principal	50,000	50,000	50,000	
Interest	19,448	26,894	27,894	1,000
Commission & Postage			100	100
Total Debt Service	<u>69,448</u>	<u>76,894</u>	<u>77,994</u>	<u>1,100</u>
Transfers				
Residual Equity Transfer Out	26,630			
Total Expenditures and Transfers	<u>96,078</u>	<u>76,894</u>	<u>77,994</u>	<u>1,100</u>
Receipts Over (Under)				
Expenditures and Transfers	(42,478)	3,506		
Unencumbered Cash, Beginning	<u>106,630</u>	<u>64,152</u>		
Unencumbered Cash, Ending	<u>64,152</u>	<u>67,658</u>		

Chase County, Kansas
Courthouse Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Countywide Sales Tax	\$ 243,887	1,693		1,693
Miscellaneous				
Other		1,405		1,405
Total Cash Receipts / Revenue	<u>243,887</u>	<u>3,098</u>		<u>3,098</u>
Expenditures and Transfers				
Debt Service				
Principal	1,406,000			
Interest	<u>24,802</u>			
Total Debt Service	<u>1,430,802</u>			
Transfers				
Residual Equity Transfer Out	<u>114,079</u>	<u>224,617</u>		(224,617)
Total Expenditures and Transfers	<u>1,544,881</u>	<u>224,617</u>		(224,617)
Receipts Over (Under)				
Expenditures and Transfers	(1,300,994)	(221,519)		
Unencumbered Cash, Beginning	<u>1,523,415</u>	<u>222,421</u>		
Unencumbered Cash, Ending	<u>222,421</u>	<u>902</u>		

Chase County, Kansas
Detention Center Bond Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$			80,400 (80,400)
Total Cash Receipts / Revenue				80,400 (80,400)
Expenditures and Transfers				
Debt Service				
Principal				50,000 50,000
Interest				27,894 27,894
Commission & Postage				100 100
Total Debt Service				77,994 77,994
Transfers				
Operating Transfers Out		104,880		
Total Expenditures and Transfers		104,880		77,994 77,994
Receipts Over (Under)				
Expenditures and Transfers	(104,880)		
Unencumbered Cash, Beginning		104,880		
Unencumbered Cash, Ending				

Chase County, Kansas
Motor Vehicle Operating Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 30,285	35,995
Total Cash Receipts / Revenue	<u>30,285</u>	<u>35,995</u>
Expenditures and Transfers		
General Government		
Personal Services	22,390	22,396
Contractual Services	4,263	1,393
Commodities	3,478	6,686
Total General Government	<u>30,131</u>	<u>30,475</u>
Transfers		
Operating Transfers Out	8,590	451
Total Expenditures and Transfers	<u>38,721</u>	<u>30,926</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,436)	5,069
Unencumbered Cash, Beginning	8,314	132
Prior Year Encumbr. Cancelled	254	
Unencumbered Cash, Ending	<u>132</u>	<u>5,201</u>

Chase County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,493	2,030
Total Cash Receipts / Revenue	<u>1,493</u>	<u>2,030</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,493	2,030
Unencumbered Cash, Beginning	<u>5,423</u>	<u>6,916</u>
Unencumbered Cash, Ending	<u><u>6,916</u></u>	<u><u>8,946</u></u>

Chase County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	956	956
Unencumbered Cash, Ending	956	956

Chase County, Kansas
 Conceal and Carry Permit Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 779	390
Total Cash Receipts / Revenue	<u>779</u>	<u>390</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		478
Capital Outlay	816	
Total Expenditures and Transfers	<u>816</u>	<u>478</u>
Receipts Over (Under)		
Expenditures and Transfers	(37)	(88)
Unencumbered Cash, Beginning	1,250	1,213
Unencumbered Cash, Ending	<u><u>1,213</u></u>	<u><u>1,125</u></u>

Chase County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,678	4,436
Total Cash Receipts / Revenue	<u>4,678</u>	<u>4,436</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>6,990</u>	<u>7,901</u>
Transfers		
Operating Transfers Out	<u>6</u>	<u>6</u>
Total Expenditures and Transfers	<u>6,990</u>	<u>7,907</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,312)	(3,471)
Unencumbered Cash, Beginning	<u>13,413</u>	<u>11,101</u>
Unencumbered Cash, Ending	<u><u>11,101</u></u>	<u><u>7,630</u></u>

Chase County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	2,112	2,112
Unencumbered Cash, Ending	2,112	2,112

Chase County, Kansas
County Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 40	20
Total Cash Receipts / Revenue	<u>40</u>	<u>20</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	40	20
Unencumbered Cash, Beginning	<u>3,474</u>	<u>3,514</u>
Unencumbered Cash, Ending	<u><u>3,514</u></u>	<u><u>3,534</u></u>

Chase County, Kansas
 Gifts Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
None	\$	
Expenditures and Transfers		
General Government		
Capital Outlay		1,000
Total Expenditures and Transfers		1,000
Receipts Over (Under)		
Expenditures and Transfers		(1,000)
Unencumbered Cash, Beginning	2,938	2,938
Unencumbered Cash, Ending	2,938	1,938

Chase County, Kansas
Domestic Violence Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 100	
Total Cash Receipts / Revenue	<u>100</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	100	
Unencumbered Cash, Beginning	<u>1,000</u>	<u>1,100</u>
Unencumbered Cash, Ending	<u><u>1,100</u></u>	<u><u>1,100</u></u>

Chase County, Kansas
 Juvenile Probation Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 25	
Total Cash Receipts / Revenue	<u>25</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	25	
Unencumbered Cash, Beginning	<u>1,151</u>	<u>1,176</u>
Unencumbered Cash, Ending	<u><u>1,176</u></u>	<u><u>1,176</u></u>

Chase County, Kansas
Court Trustees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	2,510	2,510
Unencumbered Cash, Ending	2,510	2,510

Chase County, Kansas
Registered Offenders Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 760	600
Total Cash Receipts / Revenue	<u>760</u>	<u>600</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>705</u>	<u>833</u>
Total Expenditures and Transfers	<u>705</u>	<u>833</u>
Receipts Over (Under)		
Expenditures and Transfers	55	(233)
Unencumbered Cash, Beginning	<u>502</u>	<u>557</u>
Unencumbered Cash, Ending	<u><u>557</u></u>	<u><u>324</u></u>

Chase County, Kansas
Park Bridge Escrow Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$	54
Total Cash Receipts / Revenue		54
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		54
Unencumbered Cash, Beginning	121,206	121,206
Unencumbered Cash, Ending	121,206	121,260

Chase County, Kansas
Crime Prevention Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 12,397	12,430
Total Cash Receipts / Revenue	<u>12,397</u>	<u>12,430</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>6,857</u>	33,932
Total Expenditures and Transfers	<u>6,857</u>	<u>33,932</u>
Receipts Over (Under)		
Expenditures and Transfers	5,540	(21,502)
Unencumbered Cash, Beginning	<u>24,306</u>	<u>29,846</u>
Unencumbered Cash, Ending	<u><u>29,846</u></u>	<u><u>8,344</u></u>

Chase County, Kansas
 Bridge Building - KDOT Exchange Program Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 124,483	138,930
Total Cash Receipts / Revenue	<u>124,483</u>	<u>138,930</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out	<u> </u>	25,680
Total Expenditures and Transfers	<u> </u>	<u>25,680</u>
Receipts Over (Under)		
Expenditures and Transfers	124,483	113,250
Unencumbered Cash, Beginning	<u>237,632</u>	<u>362,115</u>
Unencumbered Cash, Ending	<u><u>362,115</u></u>	<u><u>475,365</u></u>

Chase County, Kansas
Judicial Technology Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 437	581
Total Cash Receipts / Revenue	<u>437</u>	<u>581</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	437	581
Unencumbered Cash, Beginning	<u>1,367</u>	<u>1,804</u>
Unencumbered Cash, Ending	<u><u>1,804</u></u>	<u><u>2,385</u></u>

Chase County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Cedar Point - General	\$ 38	4,996	5,034	
Cottonwood Falls - General	6,928	309,224	316,152	
Cottonwood Falls - Bond and Interest		69	69	
Cottonwood Falls - Clearing		136	136	
Cottonwood Falls - Water		71	71	
Elmdale - General	343	7,887	8,230	
Matfield Green - General	78	4,630	4,708	
Strong City - General	2,815	100,669	103,484	
Strong City - Clearing		1,190	1,190	
Subtotal Cities	<u>10,202</u>	<u>428,872</u>	<u>439,074</u>	
Townships:				
Bazaar Twp - General	42	8,624	8,666	
Cedar Twp - General	78	7,350	7,428	
Cottonwood Twp - General	102	16,248	16,350	
Diamond Two - General	44	274	318	
Falls Twp - General	210	18,390	18,600	
Falls Twp - Library	314	16,723	17,037	
Homstead Twp - General	70	4,468	4,538	
Matfield Twp - Cemetery	30	4,376	4,406	
Strong Twp - General	93	3,639	3,732	
Toledo Twp - General	32	3,632	3,664	
Subtotal Townships	<u>1,015</u>	<u>83,724</u>	<u>84,739</u>	
Schools:				
USD No. 284 - General	10	757,133	757,143	
USD No. 284 - Bond and Interest	2,875	198,765	201,640	
USD No. 284 - Recreation	1,503	126,042	127,545	
USD No. 284 - Capital Outlay	2,906	207,692	210,598	
USD No. 284 - Supplemental General	10,570	974,406	984,976	
USD No. 397 - General		1,379	1,379	
USD No. 397 - Capital Outlay		337	337	
USD No. 397 - Supplemental General		1,600	1,600	
USD No. 397 - Bond and Interest		276	276	
USD No. 398 - General		8,405	8,405	
USD No. 398 - Bond and Interest	20	7,626	7,646	
USD No. 398 - Capital Outlay	3	2,839	2,842	
USD No. 398 - Recreation	2	829	831	
USD No. 398 - Supplemental General	36	13,570	13,606	
USD No. 408 - General		2,558	2,558	
USD No. 408 - Bond and Interest	33	1,437	1,470	
USD No. 408 - Supplemental General	61	2,858	2,919	
Subtotal Schools	<u>18,019</u>	<u>2,307,752</u>	<u>2,325,771</u>	
Rural Fire Districts:				
Rural Fire District No. 9	51	13,815	13,866	
Subtotal Rural Fire Districts	<u>51</u>	<u>13,815</u>	<u>13,866</u>	

Chase County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Watershed Districts:				
Fall River Joint Watershed No. 21		133	133	
Upper Verdigris Joint Watershed No. 24	1	3,823	3,823	1
Silver Creek Watershed No. 25	7,463			7,463
Upper Walnut Joint Watershed No. 33		2	2	
Diamond Creek Joint Watershed No. 61	395	4,974	5,069	300
Middle Creek Joint Watershed No. 62	52	12,929	12,967	14
Peyton Creek Watershed No. 71	90	5,317	5,407	
South Fork Joint Watershed No. 76	101	10,128	10,229	
Jacobs Creek Joint Watershed No. 94		992	992	
Drainage District No. 2 - General	1,926	1,039		2,965
Subtotal Watershed Districts	<u>10,028</u>	<u>39,337</u>	<u>38,622</u>	<u>10,743</u>
Flint Hills Extension District No. 13:				
Flint Hills Extension District No. 13	977	223,747	222,874	1,850
Subtotal Flint Hills Extension District No. 13	<u>977</u>	<u>223,747</u>	<u>222,874</u>	<u>1,850</u>
Wholesale Water District No. 26:				
Wholesale Water District No. 26		55,724	55,724	
Subtotal Wholesale Water District No. 26		<u>55,724</u>	<u>55,724</u>	
Regional Library:				
	439	40,579	41,018	
	76	10,223	10,299	
Subtotal Regional Library	<u>515</u>	<u>50,802</u>	<u>51,317</u>	
Total Subdivisions	<u>40,807</u>	<u>3,203,773</u>	<u>3,231,987</u>	<u>12,593</u>
State Funds:				
		41,732	41,732	
		20,866	20,866	
	758	3,577	4,335	
	29			29
Total State Funds	<u>787</u>	<u>66,175</u>	<u>66,933</u>	<u>29</u>
Other Agency Funds:				
Payroll Clearing		1,213,038	1,213,038	
Motor Vehicle Licenses	(33)	230,402	230,399	(30)
Driver License Fees	364	3,937	3,883	418
Game Licenses	585	4,256	4,098	743
Stray Animal	382			382
Sales Tax	3,733	82,621	82,353	4,001
Oil & Gas Depletion Fund	1,558	40		1,598
Treasurer's Holding Account	850			850
Total Other Agency Funds	<u>7,439</u>	<u>1,534,294</u>	<u>1,533,771</u>	<u>7,962</u>

Chase County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	3,575,315	5,684,202	5,535,011	3,724,506
Delinquent Tax	88,116	175,952	88,823	175,245
Motor Vehicle Tax	3,161	374,332	303,346	74,147
Recreational Vehicle Tax	16	6,049	5,378	687
Mineral Production Tax		569	48	521
Local Alcoholic Liquor		3,182	3,182	
Neighborhood Revitalization		29,144	29,144	
Total Distributable Funds	<u>3,666,608</u>	<u>6,273,430</u>	<u>5,964,932</u>	<u>3,975,106</u>
Total Agency Funds	<u>3,715,641</u>	<u>11,077,672</u>	<u>10,797,623</u>	<u>3,995,690</u>

County of Chase, Kansas
Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	5,750,818
Add: Supplemental Tax Roll	4,434	
Deduct: Taxes Abated	<u>(8,453)</u>	
Tax Roll as Adjusted	\$	<u><u>5,746,799</u></u>
<u>County Treasurer's Accounting:</u>		
Net Current Tax Collections	\$	5,632,058
Uncollected:		
Personal Property	1,683	
Real Estate	107,032	
Special Assessments	<u>6,026</u>	
Total Uncollected		<u>114,741</u>
Net Tax Roll	\$	<u><u>5,746,799</u></u>

County of Chase, Kansas
Kathy Swift, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 4)

Balance - January 1 \$ 0

Receipts:

Mortgage Registration Fees	23,550	
Heritage Trust	942	
Recording Fees	8,529	
Register of Deeds Technology Fund Fees	4,174	
Copy Charges and UCC Fees	<u>1,802</u>	
Total Receipts		38,997

Disbursements:

To County Treasurer:	<u>38,997</u>
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Balance - December 31 \$ 0

County of Chase, Kansas
Barbara Davis, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 2 of 4)

Balance - January 1	\$	4,774
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Receipts:

State Share of Clerk Fees	60,829	
LETC Fees	14,281	
IDS	230	
Criminal Probation Fee	1,395	
Drivers License Reinstatement Fees	3,801	
State General Fund	335	
Checking Account Interest	37	
Fines	106,223	
Marriage Licenses	1,062	
KBI DNA Database Fees	200	
CC Supervision Fees	2,759	
County Share of Clerk Fees	580	
PATF Fees	1,904	
Attorney Fees - County Reimbursement	8,476	
Witness Fees	66	
Worthless Check Fees	20	
Diversion Fees	11,555	
Drug and Alcohol Testing	164	
Miscellaneous Fees - County	1,719	
Finger Print Fees	1,243	
Law Library Fees	7,347	
Attorney Fees - State Reimbursement	1,668	
KBI Lab Fees	1,327	
Bonds	16,337	
Judgments, Restitution, Sale Proceeds, and Other	1,582	
Unapplied Receipts	6,618	
Judgments, Restitution, Sale Proceeds, and Other	69,989	
County Forfeiture	119	
IDS Forfeiture	178	
State Forfeiture		
Judicial Branch Surcharge	25,593	
Other	571	
Total Receipts	348,208	348,208

Disbursements:

Paid to State Treasurer	191,152	
Paid to County Treasurer	25,727	
Paid to Law Library	7,347	
Paid to Others	124,891	
Total Disbursements	349,117	349,117

Balance - December 31		3,865
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Composition of Cash

Demand Deposit, Exchange National Bank, Cottonwood Falls, K \$	20,893	
Less: Outstanding Checks	(18,110)	
Plus: Deposit in Transit	1,082	
Total	3,865	3,865

County of Chase, Kansas
Richard Dorneker, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
(Page 3 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Bonds	10,153	
VIN Fees	3,200	
Fees and Civil Process	2,058	
Taxes	2,021	
Motor Vehicle Records	250	
Total Receipts		17,682
<u>Disbursements:</u>		
To County Treasurer:	6,923	
To Kansas Department of Revenue	250	
To Kansas Highway Patrol	356	
To Courts	10,153	
Total Disbursements		17,682
Balance - December 31		0
<u>Composition of Cash</u>		
Demand Deposit, Exchange National Bank, Cottonwood Falls, K:	\$ 50	
Less: Outstanding Checks	(50)	
Total		0

County of Chase, Kansas
Detention Center
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 4 of 4)

Balance - January 1	\$	26,945
<u>Receipts:</u>		
Inmate Care- Immigration	742,535	
Inmate Care- Immigration Transport	73,642	
Inmate Care- Morris County	78,960	
Inmate Care- Reno	420,638	
Inmate Care- Sedgwick County	448,610	
Inmate Care- Kansas Department of Corrections	920	
Commissary	119,638	
Total Receipts		1,884,943
<u>Disbursements:</u>		
To County Treasurer:	1,762,313	
To Others	141,835	1,904,148
Balance - December 31		\$ <u><u>7,740</u></u>